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Cc:

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No, the signature must be of a person. In part, Rev. Proc. 2005-39 provides:

Officers or agents using a facsimile means of signature are personally responsible for ensuring that their facsimile signature is affixed to returns.

Because a facsimile signature is an exception to the general rule of requiring a manual signature, any guidance involving facsimile signatures is narrowly interpreted. As the signature on Forms 940/941 must otherwise be that of a person (the owner of a sole proprietorship or LLC, a duly authorized officer of a corporation, a duly authorized partner or officer of a partnership, or a fiduciary of a trust or estate), when a payroll service becomes the duly authorized agent for signature purposes, that duly authorized agent must also be a person.

Please let me know if you have any additional questions.